

Preventive Health and Health Education Services Block Grant
Rural Health Education and Screening
Department of Health and Social Services – Program 31

I. PROGRAM OBJECTIVES

The objective of this program, as defined in the federal Public Health Services Act, is to assist states **in** improving the health status of [its] **their** residents by achieving the **goals of** Healthy People 2010. Funds are intended to improve the health status of the general [populations] **population**. All [States] **states** that receive this block grant are obligated to establish an advisory committee chaired by the Director of Public Health for the purpose of recommending appropriate uses of these federal funds within the state. State expenditure of these funds must demonstrate that use of these funds supplement, not supplant, [State] **state** programs for preventive health activities.

II. PROGRAM PROCEDURES

The Department of Health and Social Services, Division of Public Health, provides a single grant to support the delivery of community-based health promotion and preventive health screening services via community health fairs in rural Alaska.

This grant provides health promotion and preventive services for rural residents that would otherwise not be available.

In accordance with grant regulations 7 AAC 78, the program seeks and obtains a waiver from the commissioner to award these funds on a non-competitive basis to the only statewide organization experienced and successful in providing community health fairs throughout Alaska. A grant application and proposal of services is submitted.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Grant funds are to be utilized as a supplement for the operation of a health promotion program designated by the grant agency and agreed upon by the grantee. Funds shall be spent from any line item (personnel, travel, facility expense, other, supplies) deemed necessary for the completion of the program providing proper justification is outlined and approved.

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/Contract revisions and related transmittal letters;
3. Licenses, certification, approvals, status of private nonprofit corporation [is] **if** applicable;
4. Budget documents including final revised budget and budget narrative; and

Test financial and related records and determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Costs allowed or unallowed under this program are determined by grant regulations 7 AAC 78 as well as contract or budget [document] **documents** and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC 78 and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

The agency must be a nonprofit or a political subdivision meeting the requirements of 7 AAC 78.030.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documentation, licenses, certifications and approvals to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching or level of effort requirements.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than fifteen days after the close of each quarter.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 05/02